

pursuant to this section shall be carried out in accordance with regulations prescribed by the Board.

(2) Approval

The regulations prescribed pursuant to this subsection shall be subject to the approval of the Committee on Rules and Administration of the Senate, the Committee on House Administration of the House of Representatives, and the Committees on Appropriations of the Senate and the House of Representatives.

(g) Effective date

This section shall apply with respect to fiscal year 2002 and each succeeding fiscal year.

(Pub. L. 107-117, div. B, §909, Jan. 10, 2002, 115 Stat. 2320.)

§ 207c. Establishment of United States Capitol Police Memorial Fund

There is hereby established in the Treasury of the United States the United States Capitol Police Memorial Fund (hereafter in sections 207c to 207c-3 of this title referred to as the “Fund”). All amounts received by the Capitol Police Board which are designated for deposit into the Fund shall be deposited into the Fund.

(Pub. L. 105-223, §1, Aug. 7, 1998, 112 Stat. 1250.)

§ 207c-1. Payments from Fund for families of Detective Gibson and Private First Class Chestnut

Subject to the regulations issued under section 207c-3 of this title, amounts in the Fund shall be paid to the families of Detective John Michael Gibson and Private First Class Jacob Joseph Chestnut of the United States Capitol Police as follows:

(1) Fifty percent of such amounts shall be paid to the widow and children of Detective Gibson.

(2) Fifty percent of such amounts shall be paid to the widow and children of Private First Class Chestnut.

(Pub. L. 105-223, §2, Aug. 7, 1998, 112 Stat. 1250.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 207c, 207c-3 of this title.

§ 207c-2. Tax treatment of Fund

(a) Contributions to Fund

For purposes of title 26, any contribution or gift to or for the use of the Fund shall be treated as a contribution or gift for exclusively public purposes to or for the use of an organization described in section 170(c)(1) of title 26.

(b) Treatment of payments from Fund

Any payment from the Fund shall not be subject to any Federal, State, or local income or gift tax.

(c) Exemption

For purposes of title 26, notwithstanding section 501(c)(1)(A) of title 26, the Fund shall be treated as described in section 501(c)(1) of title 26 and exempt from tax under section 501(a) of title 26.

(Pub. L. 105-223, §3, Aug. 7, 1998, 112 Stat. 1250.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 207c of this title.

§ 207c-3. Administration by Capitol Police Board

The Capitol Police Board shall administer and manage the Fund (including establishing the timing and manner of making payments under section 207c-1 of this title) in accordance with regulations issued by the Board, subject to the approval of the Committee on Rules and Administration of the Senate and the Committee on House Oversight of the House of Representatives. Under such regulations, the Board shall pay any balance remaining in the Fund upon the expiration of the 6-month period which begins on August 7, 1998, to the families of Detective John Michael Gibson and Private First Class Jacob Joseph Chestnut in accordance with section 207c-1 of this title, and shall disburse any amounts in the Fund after the expiration of such period in such manner as the Board may establish. Under such regulations, and using amounts in the Fund, a financial adviser or trustee, as appropriate, for the families of Detective John Michael Gibson and Private First Class Jacob Joseph Chestnut of the United States Capitol Police shall be appointed to advise the families respecting disbursements to them of amounts in the Fund.

(Pub. L. 105-223, §4, Aug. 7, 1998, 112 Stat. 1250.)

CHANGE OF NAME

Committee on House Oversight of House of Representatives changed to Committee on House Administration of House of Representatives by House Resolution No. 5, One Hundred Sixth Congress, Jan. 6, 1999.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 207c, 207c-1 of this title.

§ 207d. Certifying officers of Capitol Police

(a) Appointment of certifying officers of the Capitol Police

The Chief Administrative Officer of the United States Capitol Police, or when there is not a Chief Administrative Officer, the Capitol Police Board, shall appoint certifying officers to certify all vouchers for payment from funds made available to the United States Capitol Police.

(b) Responsibility and accountability of certifying officers

(1) In general

Each officer or employee of the Capitol Police who has been duly authorized in writing by the Chief Administrative Officer, or the Capitol Police Board if there is not a Chief Administrative Officer, to certify vouchers pursuant to subsection (a) of this section shall—

(A) be held responsible for the existence and correctness of the facts recited in the certificate or otherwise stated on the voucher or its supporting papers and for the legality of the proposed payment under the appropriation or fund involved;

(B) be held responsible and accountable for the correctness of the computations of certified vouchers; and